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## **GENERAL FUND**

The General Fund exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police and fire protection, parks and recreation, building safety, general administration of the City, and other activity for which a special fund has not been created.

## CITY OF TEMPE, ARIZONA

## GENERAL FUND

**BALANCE SHEET (Exhibit A-1)**  
**June 30, 2000**  
**with comparative totals for June 30, 1999**

	<u>2000</u>	<u>1999</u>
<u>Assets</u>		
Pooled cash and investments	\$ 78,760,961	83,442,863
Receivables:		
Taxes	7,245,530	6,825,555
Accounts	295,763	1,333,379
Accrued interest	1,054,537	1,048,374
Due from other governments	1,361,722	1,154,873
Due from other funds	7,393,432	894,448
Inventories	278,509	289,639
Capital improvement notes receivable	<u>422,083</u>	<u>529,960</u>
 Total assets	 <u>\$ 96,812,537</u>	 <u>95,519,091</u>
 <u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$ 2,450,005	3,468,303
Deposits	4,043,661	3,760,011
Accrued expenditures	8,258,555	6,673,415
Deferred revenue	<u>105,036</u>	<u>52,705</u>
 Total liabilities	 <u>14,857,257</u>	 <u>13,954,434</u>
 Fund balance:		
Reserved for encumbrances	1,061,877	1,251,314
Reserved for inventories	278,509	289,639
Reserved for notes receivable	422,083	529,960
Unreserved:		
Designated:		
Self-insurance purposes	9,384,204	9,526,327
Health self-insurance	1,192,909	1,619,530
Rainy day	8,000,000	8,000,000
Capital projects	4,953,361	9,350,000
West Tempe improvements	46,800	46,800
Rio Salado	10,000,000	10,000,000
Commercial enhancement	1,500,000	1,500,000
Year 2000 compliance	-	750,000
Arbitrage rebate	500,000	500,000
Powerline undergrounding	2,000,000	-
Carryforward appropriations	4,000,000	-
Undesignated	<u>38,615,537</u>	<u>38,201,087</u>
 Total fund balance	 <u>81,955,280</u>	 <u>81,564,657</u>
 Total liabilities and fund balance	 <u>\$ 96,812,537</u>	 <u>95,519,091</u>

The accompanying notes are an integral part of these combining and individual fund and account group financial statements.

## CITY OF TEMPE, ARIZONA

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE (Exhibit A-2)For the fiscal year ended June 30, 2000  
with comparative totals for the fiscal year ended June 30, 1999

	2000	1999
Revenues:		
Taxes	\$ 70,282,982	66,341,338
Intergovernmental	36,055,371	32,624,850
Investment income	5,939,944	5,595,925
Charges for services	7,101,357	6,576,694
Fines and forfeitures	4,778,418	4,439,503
Licenses and permits	605,441	1,100,281
Miscellaneous	1,729,249	1,751,216
Total revenues	<u>126,492,762</u>	<u>118,429,807</u>
Expenditures:		
Current:		
Public safety	53,705,944	46,751,957
Environmental health	737,649	864,098
Community development	7,940,413	8,389,241
Leisure opportunities	21,095,643	18,869,580
Public transportation	209,997	178,792
Policy management	19,253,020	19,657,715
Total expenditures	<u>102,942,666</u>	<u>94,711,383</u>
Excess of revenues over expenditures before other financing sources (uses)	<u>23,550,096</u>	<u>23,718,424</u>
Other financing sources (uses):		
Operating transfers in:		
Special revenue funds	694,284	-
Debt service funds	3,000,000	-
Capital projects funds	2,001,627	134,630
Enterprise funds	260,504	137,482
Operating transfers out:		
Special revenue funds	(9,110,000)	(10,469,297)
Debt service funds	(1,553,361)	-
Capital projects funds	(19,547,720)	(4,672,527)
Enterprise funds	(290,983)	(322,290)
Capital lease proceeds	1,386,176	2,104,433
Total other financing sources (uses)	<u>(23,159,473)</u>	<u>(13,087,569)</u>
Excess of revenues and other sources over expenditures and other uses	390,623	10,630,855
Fund balance at beginning of year	<u>81,564,657</u>	<u>70,933,802</u>
Fund balance at end of year	<u>\$ 81,955,280</u>	<u>81,564,657</u>

The accompanying notes are an integral part of these combining and individual fund and account group financial statements.

## CITY OF TEMPE, ARIZONA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
BUDGET BASIS (Exhibit A-3)**

**For the fiscal year ended June 30, 2000  
with comparative actual totals for the fiscal year ended June 30, 1999**

	2000			1999
	Budget	Actual	Variance	Actual
Revenues:				
Taxes	\$ 71,233,438	70,282,982	(950,456)	66,341,338
Intergovernmental	33,692,880	36,055,371	2,362,491	32,624,850
Investment income	5,400,000	5,939,944	539,944	5,595,925
Charges for services	6,946,079	7,101,357	155,278	6,576,694
Fines and forfeitures	4,440,045	4,778,418	338,373	4,439,503
Licenses and permits	970,695	605,441	(365,254)	1,100,281
Miscellaneous	1,402,705	1,871,372	468,667	1,659,889
Total revenues	<u>124,085,842</u>	<u>126,634,885</u>	<u>2,549,043</u>	<u>118,338,480</u>
Expenditures:				
Current:				
Public safety:				
Police	37,116,496	36,367,673	748,823	32,480,129
Fire	13,013,694	12,963,364	50,330	12,153,913
City courts	2,782,570	2,532,438	250,132	2,502,738
Total public safety	<u>52,912,760</u>	<u>51,863,475</u>	<u>1,049,285</u>	<u>47,136,780</u>
Environmental health:				
Public works	839,482	699,917	139,565	833,030
Total environmental health	<u>839,482</u>	<u>699,917</u>	<u>139,565</u>	<u>833,030</u>
Community development:				
Development	4,362,103	4,041,211	320,892	3,648,364
Building safety	2,722,696	2,496,628	226,068	2,364,030
Engineering:				
Design	1,388,718	1,378,237	10,481	1,244,955
Administration	781,733	757,401	24,332	1,170,820
Construction	546,646	572,667	(26,021)	498,493
Interdepartmental charges	(1,642,370)	(1,507,567)	(134,803)	(733,275)
Total community development	<u>8,159,526</u>	<u>7,738,577</u>	<u>420,949</u>	<u>8,193,387</u>
Leisure opportunities:				
Parks maintenance	5,205,646	5,185,083	20,563	4,759,550
Recreation	6,035,316	5,837,374	197,942	5,572,290
Library	4,295,047	4,033,271	261,776	3,785,866
Social services	4,524,334	4,277,103	247,231	3,610,746
Community services administration	622,583	675,272	(52,689)	590,215
Historical museum	595,656	560,457	35,199	488,327
Total leisure opportunities	<u>21,278,582</u>	<u>20,568,560</u>	<u>710,022</u>	<u>18,806,994</u>

## CITY OF TEMPE, ARIZONA

## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
BUDGET BASIS (Exhibit A-3)**

	2000			1999
	Budget	Actual	Variance	Actual
Policy management:				
Mayor and council	411,430	402,388	9,042	417,790
City manager	3,724,900	3,265,672	459,228	2,956,112
City clerk	591,778	618,882	(27,104)	399,438
City attorney	1,859,225	1,849,228	9,997	1,760,041
Human resources	2,097,111	1,950,601	146,510	1,496,459
Management services:				
Financial services	4,342,045	4,158,621	183,424	3,960,852
Equipment maintenance	4,893,077	5,060,582	(167,505)	4,272,585
Information systems	11,500,362	11,434,661	65,701	10,971,192
Interdepartmental charges	(15,564,230)	(16,224,478)	660,248	(15,297,297)
Public works administration	175,318	12,788	162,530	206,848
Building maintenance	2,558,686	2,540,698	17,988	2,330,478
Transportation	210,012	210,012	-	178,897
Non-departmental	2,518,821	2,207,524	311,297	3,139,638
Total policy management	<u>19,318,535</u>	<u>17,487,179</u>	<u>1,831,356</u>	<u>16,793,033</u>
Total current expenditures	102,508,885	98,357,708	4,151,177	91,763,224
Contingency	<u>1,338,695</u>	<u>-</u>	<u>1,338,695</u>	<u>-</u>
Total expenditures	<u>103,847,580</u>	<u>98,357,708</u>	<u>5,489,872</u>	<u>91,763,224</u>
Excess of revenues over expenditures before other financing sources (uses)	<u>20,238,262</u>	<u>28,277,177</u>	<u>8,038,915</u>	<u>26,575,256</u>
Other financing sources (uses):				
Operating transfers in:				
Special revenue funds	-	694,284	694,284	-
Debt service funds	3,000,000	3,000,000	-	-
Capital projects funds	-	2,001,627	2,001,627	134,630
Enterprise funds	376,544	260,504	(116,040)	137,482
Operating transfers out:				
Special revenue funds	(1,850,000)	(9,110,000)	(7,260,000)	(10,469,297)
Debt service funds	-	(1,553,361)	(1,553,361)	-
Capital projects funds	(14,200,000)	(19,547,720)	(5,347,720)	(4,672,527)
Enterprise funds	-	(290,983)	(290,983)	(322,290)
Total other financing sources (uses)	<u>(12,673,456)</u>	<u>(24,545,649)</u>	<u>(11,872,193)</u>	<u>(15,192,002)</u>
Excess of revenues and other sources over expenditures and other uses	7,564,806	3,731,528	(3,833,278)	11,383,254
Fund balance at beginning of year	<u>76,052,187</u>	<u>76,052,187</u>	<u>-</u>	<u>64,668,933</u>
Fund balance at end of year	<u>\$ 83,616,993</u>	<u>79,783,715</u>	<u>(3,833,278)</u>	<u>76,052,187</u>

The accompanying notes are an integral part of these combining and individual fund and account group financial statements.